

TOWN OF EAST WINDSOR  
BOARD OF FINANCE MINUTES  
OCTOBER 21, 2009

Ms. DeSousa called meeting to order at 7:30 pm at the East Windsor Town Hall, 11 Rye Street

In Attendance:

Marie DeSousa, Chairman  
Jason Bowsza  
Al Floyd  
Robert Little  
Jack Mannette  
Kathy Pippin, Alternate  
Adam Mehan, Alternate

Unable to attend: Joanne Kubic (scheduled)

Also in attendance: Cathy Cabral, Treasurer  
Denise Menard, First Selectwomen  
Carol Madore, Assessor

I. **APPOINTMENT OF ALTERNATES**

**Motion to appoint alternate Adam Mehan as full member**  
**Made by: Jason Bowsza**  
**Seconded by: Al Floyd**  
**All members in favor: Motion carried**

M. DeSousa opened meeting thanking everyone for participating and stated that this is official last meeting before elections.

II. **PREVIOUS MINUTES**

A. Minutes of September 16, 2009

**Motion: to approve regular meeting minutes of September 16, 2009.**  
**Made by: J. Bowsza**  
**Seconded by: J. Mannette**  
**Abstained: Little, Floyd. Motion carried**

B. Special Meeting Minutes of October 8, 2009

**Motion: to approve special meeting minutes of October 8, 2009.**  
**Made by: J. Bowsza**  
**Seconded by: J. Mannette**  
**All members in favor. Motion carried**

III. **PUBLIC INPUT:** None

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IV. **COMMUNICATIONS**

The following were for the Board's information and discussion. Referenced documents given to BOF

- A. Notice of intent of Sue
- B. Goodman, Rosenthal & McKenna, P.C. - opinion regarding Expenditure or transfers from the town contingency fund
- C. E-mail- GASB 45 OPEB 9/16/09 Catherine Cabral
- D. E-mail- New fire apparatus 10/16/09 James P. Barton
- E. E-mail-Schedules for 2010 10/08/08 Mary Higgins
- F. Goodman, Rosenthal & McKenna, P.C. Legal Bill 10/01/09

V. **RECOMMENDATIONS FROM THE BOARD OF SELECTMAN**

- A. To address any items from their meeting of October 6, 2009 and/or October 20, 2009(i.e. Request to approve tax office fees). Nothing to report from last night's meeting.

Email from Samantha Lee, Tax collector requesting an increase in tax fees to \$25 for returned payments due to insufficient funds.

**Motion: to accept recommendation to increase tax fees as requested by the BOS**  
**Made by: J. Bowsza**  
**Seconded by: J. Mannette**  
**All members in favor. Motion carried**

VI. **TREASURER'S REPORT**

- A. Monthly Report

Cathy Cabral reviewed the Treasurers report  
YTD total tax collection is \$12,417,453. This represents 52.00% of 2008 grand list.

Carol Madore presented the following information:  
Last appeal reached settlement BOS agreed to pay.  
They are done; they spent \$35,000 in legal settlement, \$952 per case  
They gave an argument that the town knew facility was going to close. Appraisal also stated this.  
They settled at eleven (11) million. They got the 20% they started at 6mil and the town at 11mil.  
They are not getting a check only credit.  
The assessor will only agree if the land values as 6 mil., if they take the building down.

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J. Mannette inquired about the kind of hit will this have against the Town? C. Madore stated the town has not settled this year so she does not have that information.

J. Mannette asked if the Town is in a shortfall or overage.

C. Madore explained that MV has not come in and they just got the supplemental. The Board will be able to have the numbers by January. If she has the numbers sooner she will get the numbers sooner.

Revaluation was tabled.

B. Oversight of the OPEB Trust

Becky stated we have to address oversight in writing.

C. Special joint meeting of the BOF and BOS - Government of the OPEB Trust

Both the Board of Finance and Board of Selectman have to determine who is going to govern the OPEB trust.

D. Menard made a suggestion as to the pension board resending that ordinance and follow what the pension board does with the same oversight so that the two don't create the same.

J. Mannette stated that if this determines an amount that gets determined every year than it is reasonable and appropriate to keep it in line.

Someone has to have a wording of who has oversight the government standing oversight.

J Mannette suggested separating the Pension Board and the budget so that it falls in the area with the way we do the rest of the budgets

D. Menard stated that what we will be doing for the OPEB piece so there are similarities.

J. Mannette stated The Pension Board has not looked at any amounts..

M. DeSousa explained to the public what OPEB means and what needs to be done.

A decision needs to be made to send it to the BOS. A question was raised as to whether or not to call that meeting now or hold off until after elections.

D. Menard stated that we can wait until November, but in meantime we can take first pass at it and then schedule a joint meeting with BOS. It can be done towards the end of November after both boards look at it

J. Mannette asked if anything needed to be declared for the annual report.

The motion is already in place that we need to do this. To look at the ordinance and combine and make recommendations to the BOS and BOF for a scheduled joint meeting

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M. DeSousa stated that there are copies of the slide show that we can present,  
J. Mannette feels everyone should get their feet wet first and we may want to wait a little longer.  
November is ambitious.

D. Menard to look at the pension ordinance and revise it to look like OPEB ordinance and  
look at other town.

D. Milliman invoice for the OPEB valuation

\$7000 appropriate for GASB report

M. DeSousa wants to wait until we know if we have to do it.

J. Mannette feels we should do it now.

D. Menard suggested that we would want to know how much we would need to pay.

M. DeSousa stated that we would have to go to Town Meeting if we transfer it now.

J. Mannette suggested it keeps it cleaner when it's done as they come.

We can do \$67,000 encumbering this money as contingency suggested by R. Little  
It gets flagged and we can do that.

**Motion: to hold off on the transfer until the end of the fiscal year**

**Made by: J. Bowsza**

**Seconded by: A. Mehan to continue discussion**

Another opinion was that we still have money unencumbered, \$7000 left. How is encumber  
without an invoice?

C. Cabral explained that we can encumber without an invoice anything that we anticipate paying  
out during the year at the beginning of the year.

**A. Mehan withdraws his second**

**J. Bowsza withdraws his previous motion to hold off on transfer.**

**Motion: to transfer \$67, 000 from contingency account # 1-01-50-8410-8-890-000-0  
to GASB 45 account # 1-01-10-1020-3-336-0000-0**

**Made by J. Mannette**

**Seconded by: R. Little**

**All members in favor. Motion carried.**

We asked Becky to answer for us the required contribution; whether or not we have to fund  
2008/2009 or do we only have to do it on 2010/2011

E. New Fire apparatus invoices

\$685,000

The title will be coming to the Town not the fire department

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US Bank for the Transaction the cost of the issuance of the short term bonds

Approval of this was signed \$500. There was a Consensus among the Board that this invoice will be signed at a later date.

F. ARRA Excess cost funds

American recovery and reinvestment act.

J. Mannette asked if any one from the board stated if they have a problem.

Cathy Cabral thinks we should have the superintendent of schools to speak to us about this.

J. Mannette stated that if the school is willing to spend they will not have the money to spend. It will be up to the Board to say that they don't have no more money and they will have to reduce their amount. This will paralyze this town if we have to allocate more money to the schools.

C. Cabral stated that the difference from what we budgeted and what we actually got. As far as the ECS scales we budgeted came over 5mil and it came at 5.4 Mil.

J. Bowsza asked if this requires the 14% of the ECS fund to be spent on education and that it should be checked into further.

C. Cabral stated that the ECS fund was budgeted at over 5 Mil.

M. DeSousa read and clarified that they have to spend it by June 30<sup>th</sup> and can not go over.

C. Cabral went on to say that it has the SFSF has to be spent on education.  
BOF reviewed document presented by C. Cabral

\$ 400,000 more on their budget than they thought they would.

M. DeSousa suggested that nothing had to be done right now. She inquired whether we need a meeting with Board of Ed. Consensus within the BOF was that a meeting with the Board of Ed is not necessary.

G. Transfer Requests

Short term bond of \$14, 400 want approval to move into the budget to designate it to a line item.

J. Mannette asked whether the fire department added more money to this and if the air packs were in the invoice? It is in the invoice.

The money needs to go into capital. The \$14, 400 is the difference.

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**Motion: to transfer \$14,400 from the Webster bank account for the issuance from the short bonding of the new apparatus of the fire department to fund account 1-42-55-2150-7-799-0147-0-to a short term loan cost (new account)**

**Made by: J. Mannette**

**Seconded by: Al Floyd**

**All members in favor, Motion carried.**

Transfer is the overage from the cost of the fire apparatus.

H. Any other Business from the Treasurer as deemed appropriate

J. Mannette inquired about the new employee and if it is the same salary as the previous part-time

D. Menard stated that the Board of Selectman sets that salary.

J. Mannette stated that the part-time salary for a part-time employee is \$14 an hour. If this is not the case the BOF should have been notified.

C. Cabral stated that the person hired works less hours and that the line will not be overspent.

J. Mannette wants to make a record that he does not want at a later date state that they went over.

J. Mannette the document has errors on it regarding the budget. We have no corrected documents.

M. DeSousa stated that they did not ask for a corrected document because they stated there is an ongoing problem.

Why was this not brought up today regarding the information of a recurring problem with the program. J. Mannette stated that the BOF has never been presented with the document

J. Mannette wants it on record to show document has total amount more than what was budgeted. We have expenses against zero budgets. Does not understand why we have a retirement enhancement. States the document is not able to be used.

Conversation ensued about Mr. Mannette's disapproval of document and the errors that it contains.

M. DeSousa feels discussion will need to be stopped because this is an issue of the BOF and if Mr. Mannette can go to the First Selectman with his particular questions.

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R. Little made a correction what the selectman's salary budget was \$2,000 and that was approved into the budget July/august report.

M. DeSousa recommends giving questions to first selectman.

D. Menard stated if they want resolutions she can look into it.

**VII. OLD BUSINESS**

A. Discussion of 2008-2009 Annual Report

J. Bowsza read all annual reports other than grammatical errors they should not be making pitches for the future. He is ready to move that along. It should be with Julie in plenty time. She is ready to go.

It was suggested that he send the front page with all appointments. Have to go to the Clerk's office.

B. \*Revaluation (10/01/2012) –Pending follow up information from the Assessor Carol Madore

**VIII. NEW BUSINESS**

M. Meeting schedule for 2010

Email from Mary Higgins states meeting schedule must be filed in the Towns Clerks office. Table this until next meeting

Discussion and suggestions about when the other meetings should be scheduled

M. Town meeting resolution approval- July 7, 2009

Discussion of town meeting minutes.

M. DeSousa stated that there was some adjustment made in the town meetings on amounts.

It was asked if this was appropriate and Town Attorney's answer was the it should not happen. The Town should send it to the BOF for approval.

Town meeting resolution has to be sent to BOF for approval

M. DeSousa recommended that we take the Town Meeting approval and Transfer it

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**Motion: To approve the transfer of \$76,443 from Contingency Fund ( #1-01-50-8410-8-890-000-0) to the Legal account (#1015) in conjunction with the Town Meeting that occurred on July 7, 2009**  
**Made by: J. Bowsza**  
**Seconded by: Al Floyd**  
**All in Favor: 3**  
**Opposed: 2 (R. Little, J. Mannette)**  
**Motion carried.**

J. Mannette wants to table this matter until the Treasurer can bring supporting documents for legal expenses. We are voting on something that we do not know or that we can not justify its accuracy.

D. Menard presented and ran down all the legal bills that were presented at the Town meeting.

Discussion ensued on this matter regarding the motion to approve the transfer on the changes the Town Meeting made.

Another issue is that we have not received a budget by department, is this money still available in contingency? We don't know if there is enough money to cover. J. Mannette would like to see documents.

The BOF was clear was that she was not advised that increasing was not appropriate.

The reason legal was asked was because Treasurer was not comfortable or the BOF Chairman. It was no means a reflection on Karen.

IX. **EXECUTIVE SESSION:** None

X. **ADJOURNMENT**

**Motion to adjourn meeting at 9:37pm**  
**Made by: J. Bowsza**  
**Seconded by: J. Mannette**  
**All members in favor. Motion carried.**

Respectfully Submitted by,

Carmen Garcia  
Recording Secretary



